

**Exhibit A**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
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JOINT STIPULATION AND AGREED ORDER COMPROMISING  
AND ALLOWING PROOF OF CLAIM NUMBER 7238  
(CHRIS HUGHES, OKALOOSA COUNTY TAX COLLECTOR)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Chris Hughes, Okaloosa County Tax Collector ("Okaloosa County") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 7238 (Chris Hughes, Okaloosa County Tax Collector) ("Joint Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on May 31, 2006, Okaloosa County filed proof of claim number 7238 against Delphi, which asserts a secured claim in the amount of \$16,756.18 (the "Claim") stemming from taxes allegedly owed by Delphi to Okaloosa County.

WHEREAS, on April 27, 2007, the Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS on June 5, 2007, Okaloosa County 's response to the Thirteenth Omnibus Claims Objection (the "Response") was received by counsel for the Debtors, but such

Response was not, as of the date of the Joint Stipulation, docketed in the Debtors' chapter 11 cases.

WHEREAS, pursuant to this Joint Stipulation, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$16,120.74.

WHEREAS, DAS LLC is authorized to enter into this Joint Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Okaloosa County stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$16,120.74 and shall be treated as an allowed secured claim against the estate of DAS LLC.

2. Okaloosa County hereby releases and waives any right to assert any other claim, cause of action, demand, lien, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring on or before the Petition Date.

3. Okaloosa County's Response to the Thirteenth Omnibus Claims Objection shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this \_\_\_\_ day of August, 2008

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UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons

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